



# **JAN VIKAS SAMITI**

**FINANCIAL STATEMENTS 2023-24**

## **JAN VIKAS SAMITI**

VILL. & POST MURDAHA VARANASI  
UTTAR PRADESH, 221202, INDIA  
Ph. 0542 2626022, 8924890204

Email: [fin@janvikassamiti.org](mailto:fin@janvikassamiti.org)  
[director@janvikassamiti.org](mailto:director@janvikassamiti.org)  
Web: [www.janvikassamiti.org](http://www.janvikassamiti.org)

## Contents

Letter from the Chief Functionary	2
<b>1 FINANCIAL STATEMENTS</b>	
1.1 Consolidated Balance Sheet as on 31st March 2024	3
1.2 Statement of consolidated receipts and payments account for the year ended 31st March 2024	4
1.3 Statement of consolidated income and expenditure account for the year ended 31st March 2024	5
1.4 Scheduled to & framing part of consolidated balance sheet	6-8
1.5 Scheduled to & framing part of consolidated receipts and payments account	9-13
1.6 Bank Reconciliation Statements	14-15
<b>2 GENERAL EXPLANATORY NOTES</b>	
2.1 Notes/ Statements on the objectives and activities	16-17
2.2 Notes on Financial Statements	17-19
<b>3 INDEPENDENT AUDITOR'S REPORT</b>	20-21
<b>4 MANAGEMENT LETTER BY INDEPENDENT AUDITOR ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT</b>	22-23

## 1. MANAGEMENT LETTER FROM THE CHIEF FUNCTIONARY

At Jan Vikas Samiti (JVS), our goal is to build a fair, inclusive, and compassionate society based on the values of equality, justice, freedom, and unity. We work hard to make this vision a reality in our communities and beyond, by teaming up with other like-minded organizations.

Our focus is on helping the most vulnerable and marginalized people. We do this through direct work with communities and by partnering with other groups that can help bring about change. Our aim is to give hope and improve the quality of life for those facing hardships. We also push for fair practices and policies to create long-term change in society.

I am happy to share the Financial Statements of Jan Vikas Samiti for the year ending March 31, 2024. These documents provide an overview of all our financial activities, including income and expenses, related to the programs and projects we carried out in 2023-24.

The Management is responsible for preparing the accompanying financial statements. These financial statements are prepared in accordance with the Indian Generally Accepted Accounting Principles and Standards, and all figures are denominated in Indian rupees. Furthermore, the Management is entrusted with the task of establishing and upholding effective internal controls over financial management and reporting. The internal control systems within the organization are designed to provide reasonable assurance and promote transparency in accurately recording all transactions, ensuring the final financial statements align with Generally Accepted Accounting Principles and Standards. The Board is responsible for overseeing that the Management fulfils its duties concerning internal control and financial reporting.

The fiscal year 2023-24 was a highly successful and impactful period for us, marked by the launch and execution of several innovative projects supported by various donors. These initiatives were primarily focused on empowering women, persons with disabilities, and vulnerable communities.

We actively collaborated with 832 Self-Help Groups, benefiting a total of 10,015 women across 208 panchayats in Uttar Pradesh. In addition, we focused on building strong community-based institutions aimed at ensuring sustainable livelihoods, with a particular emphasis on supporting rural women. The Community-Based Inclusive Development Program for children and youth with disabilities, spanning 14 states in North and Northeast India, has made a significant impact, benefiting 5,625 direct recipients. This initiative is not only improving the development of children with disabilities but also fostering greater inclusion and awareness within society. Additionally, our Early Identification and Early Intervention project focused on the rehabilitation of children with disabilities under the age of 5. A total of 881 children were enrolled in the program and received comprehensive support, ensuring they received the early care and The skill development programs this year focused on building entrepreneurial skills among women, young people, adolescent girls, and youth with disabilities. Key initiatives included inclusive computer skills training, tailoring and beautician courses, a certificate course in rehabilitation therapy, and programs offering agri- and non-agri-based products for rural women. These programs were highlights of the year, empowering participants to develop new skills and enhance their livelihoods. Over 400 direct beneficiaries benefited from these skill-building opportunities.

The Community Mobilization for Safe Motherhood program focused on reducing maternal mortality and improving reproductive healthcare across 30 panchayats in Uttar Pradesh. This initiative made a remarkable impact on rural health, reaching over 4,900 women and adolescent girls through a range of activities, including health camps, awareness programs, and training sessions.

Through our disaster relief efforts, we reached 2,876 families affected by the ethnic conflict in Manipur, providing essential materials such as dry ration kits and blankets as part of our emergency intervention. In addition to this, we launched several new initiatives aimed at addressing key issues in our communities. These included a campaign for the education of marginalized children, a National Nutrition Week program to raise awareness about the importance of nutrition for children, and the establishment of the Gurb Se center to provide training and employment opportunities for persons with disabilities. We also started a prosthetic and orthotic unit to make affordable aids and appliances accessible to those in need.



Chandran Rymonds  
Chief Functionary- Jan Vikas Samiti




## 1. FINANCIAL STATEMENTS

## 1.1 CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2024

## JAN VIKAS SAMIT

PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

LIABILITIES	SCH	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
<b>(I) CAPITAL FUND</b>			
Opening Balance		31,356,785.52	32,491,752.84
Add: Assets transferred from Specific Projects & General Fund		5,635,543.00	2,884,150.68
Add: TDS & TCS Deducted during the year		16,651.00	35,333.00
		<b>37,008,979.52</b>	<b>35,411,236.52</b>
Less :Sale of fixed asset Transferred to General Fund		11,000.00	-
Less :Refunded during the year (TDS) transferred to General Fund		-	8,423.00
Less: Depreciation during the year		4,138,562.00	4,046,028.00
		32,859,417.52	31,356,785.52
<b>(II) EAR-MARKED- FUNDS UNDISBURSED</b>			
Opening Balance		24,832,358.80	7,635,777.30
Add: Excess of income over expenditure transferred		21,235,315.83	23,143,118.91
	03	46,067,674.63	30,778,896.21
Less: Assets transferred to Capital Fund		2,501,786.00	2,403,993.68
Less: Project Handholding charges transferred to general fund		1,014,110.00	3,542,543.73
		42,551,778.63	24,832,358.80
<b>(III) GENERAL FUND</b>			
Opening Balance		6,834,581.64	2,695,139.34
Add: Excess of income over expenditure transferred		-	1,103,965.57
Add: TDS Refunded During the year transferred from capital fund		-	8,423.00
Add: Project Handling charges transfered from earmarked fund		1,014,110.00	3,542,543.73
Add: Sale of fixed asset Transferred from Capital Fund	04	11,000.00	-
		<b>7,859,691.64</b>	<b>7,350,071.64</b>
Less: Excess of expenditure over income transferred		652,740.66	-
Less: TDS & TCS Deducted During The Year		16,651.00	35,333.00
Less: Assets transferred to capital fund		3,133,757.00	480,157.00
		4,056,542.98	6,834,581.64
<b>TOTAL</b>		<b>79,467,739.13</b>	<b>63,023,725.96</b>
<b>ASSETS</b>			
<b>(I) FIXED ASSETS</b>			
At cost less Depreciation	01	32,752,282.52	31,266,301.52
<b>(II) OTHER ASSETS</b>			
Income Tax (TDS on FFD)		89,957.00	63,047.00
Add :TDS Deducted during the year		16,651.00	35,333.00
		<b>106,608.00</b>	<b>98,380.00</b>
Less :Refunded during the year		-	8,423.00
		106,608.00	89,957.00
<b>(III) INCOME TAX TCS</b>			
TCS Deducted on Purchase During the Year		527.00	527.00
<b>(V) CURRENT ASSETS</b>			
Cash Balances		14,331.15	26,613.15
Bank Balances		47,144,918.46	31,135,902.29
FDRs Balances		400,000.00	400,000.00
Imprest Balances	02	67,511.00	72,414.00
Accrued Interest		18,961.00	16,150.00
Accrued Interest		(1,325,400.00)	(272,139.00)
Advances		288,000.00	288,000.00
		46,608,321.61	31,666,940.44
<b>TOTAL</b>		<b>79,467,739.13</b>	<b>63,023,725.96</b>

As per our separate report of even date  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTSPLACE: LUCKNOW  
DATE: 25-09-2024

*[Signature]*  
Chief Functionary  
Jan Vikas Samiti

P.K. UPPAL  
PARTNER  
M. No. 74234

## JAN VIKAS SAMITI

PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

1.2 - STATEMENT OF CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
<b>Opening Balances:</b>					
Cash Balances		26,613.15		26,071.15	
Bank Balance		31,135,902.29		9,576,569.49	
Imprest with Projects		72,414.00		40,530.00	
FDRs Balances	2	400,000.00		400,000.00	
Payable :		(272,139.00)		(28,000.00)	
Accrued Interest		16,150.00			
Advances		288,000.00	31,666,940.44	315,746.00	10,330,916.64
<b>Restricted/Ear-Marked Funds Receipts:</b>					
Foreign Contribution Receipts		99,507,108.60		56,397,297.08	
Indian Contribution Receipts	06	2,414,064.93	101,921,173.53	3,439,700.64	59,836,997.72
<b>General Donations/Funds Receipts:</b>					
Foreign Contribution Receipts		387,499.46		1,962,216.64	
Sale of Fixed Asset (F.C)		11,000.00		-	
Indian Contribution Receipts	07	703,314.40	1,101,813.86	1,249,525.70	3,211,742.34
<b>Bank Interests:</b>					
Bank and FDR Interests (Foreign Contribution)		1,237,003.00		491,402.00	
Bank and FDR Interests (Indian Contribution)	08	53,345.00	1,290,348.00	25,468.00	516,870.00
<b>Other Receipts:</b>					
Income Tax Refund		-		8,423.00	
Interest on Income Tax Refund	09	-	-	587.00	9,010.00
<b>TOTAL</b>			135,980,275.83		73,905,536.70

PAYMENTS	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
<b>Restricted/Ear-Marked Funds Payments:</b>					
Foreign Contribution Payments		82,487,725.30		35,737,049.17	
Indian (Local) Contribution Payments	10	1,764,721.40	84,252,446.70	3,758,403.00	39,495,452.17
<b>Other establishment/ Amin. Etc. Payments:</b>					
Foreign Contribution Payments		1,420,187.77		1,573,020.46	
Indian (Local) Contribution Payments	11	548,911.75	1,969,099.52	654,633.63	2,227,654.09
Capital Expenses/ Additions to Fixed assets	12		3,133,757.00		480,157.00
<b>TCS &amp; TDS</b>					
Foreign Contribution		16,651.00		5,350.00	
Indian Contribution		-	16,651.00	29,983.00	35,333.00
<b>Advances:</b>					
Foreign Contribution		-		-	
Indian Contribution	02	288,000.00	-	288,000.00	-
<b>Payable :</b>					
Foreign Contribution		(1,253,650.00)		(12,259.00)	-
Indian Contribution		(71,750.00)		(259,880.00)	-
<b>Closing Balances:</b>					
Cash Balances		14,331.15		26,613.15	
Bank Balances		47,144,918.46		31,135,902.29	
FDRs Balances	02	400,000.00		400,000.00	
Accrued Interest		18,961.00		16,150.00	
Imprest Balances		67,511.00	46,608,321.61	72,414.00	31,666,940.44
<b>TOTAL</b>			135,980,275.83		73,905,536.70

As per our separate report of even date  
FOR S. TULI & Co.  
REGISTERED ACCOUNTANTS

PLACE: LUCKNOW  
DATE : 25-09-2024



*(Signature)*  
Chief Functionary  
Jan Vikas Samiti



*(Signature)*  
P.K. UPPAL  
PARTNER  
M. No. 74231

## JAN VIKAS SAMITI

PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

### 1.3 STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

INCOME	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
<b>Restricted/Ear-Marked Funds Received</b>					
Foreign Contribution Received	06	99,507,108.60		56,397,297.08	
Indian Contribution Received		2,414,064.93	101,921,173.53	3,439,700.64	59,836,997.72
<b>General and other Donations Received</b>					
Foreign Contribution Received	07	387,499.46		1,962,216.64	
Indian Contribution Received		703,314.40	1,090,813.86	1,249,525.70	3,211,742.34
<b>Bank &amp; FDR Interest:</b>					
Bank and FDR Interests on Foreign Contribution		179,976.00		103,717.32	
Bank and FDR Interests on Foreign Contribution Project	08	1,057,027.00		387,684.68	
Bank and FDR Interests on Indian Contribution Project		7,776.00		9,895.00	
Bank and FDR Interests on Indian Contribution		45,569.00		15,573.00	
Interest on Income Tax Refund		-	1,290,348.00	587.00	517,457.00
<b>Excess of Expenditure over Income Transferred to</b>					
Restricted/Ear-Marked Fund		-		-	
General Fund		652,740.66	652,740.66	-	-
<b>TOTAL</b>			<b>104,955,076.05</b>		<b>63,566,197.06</b>

EXPENDITURE	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
<b>Restricted/Ear-Marked Project Expenditures</b>					
Foreign Contribution Expenditures	10	79,985,939.30		33,333,055.49	
Indian Contribution Expenditures		1,764,721.40	81,750,660.70	3,758,403.00	37,091,458.49
<b>General and other admin/Management Expenditures</b>					
Foreign Contribution Expenditures	11	1,420,187.77		1,573,020.46	
Indian Contribution Expenditures		548,911.75	1,969,099.52	654,633.63	2,227,654.09
<b>Excess of Income over Expenditure Transferred to</b>					
Restricted/Ear-Marked Fund		21,235,315.83		23,143,118.91	
General Fund		-	21,235,315.83	1,103,965.57	24,247,084.48
<b>TOTAL</b>			<b>104,955,076.05</b>		<b>63,566,197.06</b>

PLACE: LUCKNOW  
DATE: 25-09-2024



*[Signature]*  
Chief Functionary  
Jan Vikas Samiti

As per our separate report of even  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS

*[Signature]*  
P.K. UPPAL  
PARTNER  
M. No. 74231



**JAN VIKAS SAMITI**  
PROVINCIALATE, CHRISTINAGAR, P.O., VARANASI, UTTAR PRADESH 221 002, INDIA

## SCHEDULE 01

## 1.1 SCHEDULED TO &amp; FRAMING PART OF BALANCE SHEET - DETAILS OF FIXED ASSETS AS ON 31-03-2024

Sr. No.	PARTICULARS OF FIXED ASSETS	RATE OF DEPRECIATION	COST AS ON 01-04-2023	ADDITION				SALE	TOTAL	DEPRECIATION	COST AS ON 31-03-2024
				UP TO 30-03-2023		AFTER 30-03-2023					
				F.C.	LC (OTHER)	F.C.	LC (OTHER)				
1	Land	0%	2,040,610.00	979,150.00	-	1,749,319.00	-	3,660,079.00	-	3,660,079.00	
2	Building & Shed	10%	18,074,990.84	-	-	85,200.00	318,788.00	18,479,248.84	1,827,710.00	16,651,538.84	
3	Furniture & Fixture	10%	1,180,343.00	71,785.00	-	216,966.00	10,000.00	1,479,094.00	136,561.00	1,342,533.00	
4	Royal Quils	15%	289,171.00	-	-	-	-	289,171.00	43,235.00	245,936.00	
5	Digital Camera	15%	48,602.00	-	-	-	-	48,602.00	7,290.00	41,312.00	
6	Sawary Trd Machine	15%	807,428.00	-	-	-	-	807,428.00	121,114.00	686,314.00	
7	Projector	15%	49,293.00	-	-	-	-	49,293.00	2,409.00	46,884.00	
8	Inverter & Generace	10%	240,712.00	-	-	-	-	240,712.00	37,007.00	209,705.00	
9	Kitchen Equipment	15%	30,130.00	-	-	-	-	30,130.00	4,520.00	25,610.00	
9	Motor Cycle & Vehicle	15%	1,313,638.00	-	-	-	-	1,313,638.00	197,045.00	1,116,593.00	
10	Medical Kit	15%	3,983.00	63,000.00	-	-	-	66,983.00	10,047.00	56,936.00	
11	Scanner	15%	351.00	-	-	-	-	351.00	23.00	328.00	
12	Motor Car & Jeep	15%	807,829.00	715,000.00	-	-	-	1,561,829.00	238,274.00	1,323,555.00	
13	Cycle	15%	2,871.00	-	-	-	-	2,871.00	431.00	2,440.00	
14	Telephone Equipments	15%	23,829.00	-	-	-	-	23,829.00	3,574.00	20,255.00	
15	Water Purifier	15%	110,742.00	-	-	-	-	110,742.00	16,611.00	94,131.00	
16	Electrical Equipments	15%	647,267.00	7,000.00	-	403,870.00	-	1,058,137.00	129,430.00	928,707.00	
17	Vending Machine	15%	355,363.00	-	-	-	-	355,363.00	50,304.00	285,059.00	
18	Web Portal	25%	984,572.00	-	-	-	-	984,572.00	246,143.00	738,429.00	
19	Web Portal Router	15%	20,708.00	-	-	-	-	20,708.00	3,106.00	17,602.00	
20	Storage Device	15%	15,792.00	-	-	-	-	15,792.00	2,369.00	13,423.00	
21	Photo Copier	15%	76,525.00	-	-	-	-	76,525.00	11,479.00	65,046.00	
22	Tabo well	15%	356,110.00	-	-	-	-	356,110.00	53,417.00	302,693.00	
23	Vision Centre Semp Cost	15%	2,469.00	-	-	-	-	2,469.00	370.00	2,099.00	
24	Country Club	15%	5,708.00	-	-	-	-	5,708.00	796.00	4,912.00	
25	Paper Plate Machine	15%	141,893.00	-	-	-	-	141,893.00	21,284.00	120,609.00	
26	App Development	25%	13,485.00	-	-	-	-	13,485.00	3,371.00	10,114.00	
27	Air Conditioner	15%	140,800.00	-	-	-	-	140,800.00	21,129.00	119,671.00	
28	Sewing Machine	15%	464,757.00	75,490.00	-	23,570.00	-	563,757.00	82,797.00	480,960.00	
29	Physio Therapy Unit Cost	15%	134,807.00	-	-	-	-	134,807.00	18,721.00	116,086.00	
30	Training Centre Semp Cost	15%	634,273.00	39,880.00	-	-	-	694,153.00	104,123.00	590,030.00	
31	CCTV Camera	15%	87,109.00	-	-	88,585.00	-	175,784.00	19,724.00	156,060.00	
32	Sound System	15%	102,527.00	-	-	-	-	102,527.00	15,329.00	87,198.00	
31	Computer & Printer	40%	426,360.68	535,700.00	-	361,000.00	-	1,323,060.68	437,024.00	886,036.68	
32	Library Books	40%	16,623.00	-	-	-	-	16,623.00	6,649.00	9,974.00	
33	Solar System	40%	662,013.00	-	-	-	-	662,013.00	264,807.00	397,206.00	
	<b>TOTAL</b>		<b>31,266,381.52</b>	<b>2,477,968.00</b>	<b>-</b>	<b>2,828,790.00</b>	<b>328,788.00</b>	<b>11,806.00</b>	<b>-36,890,844.52</b>	<b>4,138,562.00</b>	<b>22,752,282.82</b>

PLACE: LUCKNOW  
DATE: 25-09-2024



*[Signature]*  
Chief Functionary  
Jan Vikas Samiti



As per our separate report of even date  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS

P.S. UPPAL  
PARTNER  
At No. 78224

## SCHEDULE 02

## 14 SCHEDULED TO &amp; FRAMING PART OF BALANCE SHEET- DETAILS OF IMPREST BALANCES AS ON 31.03.2024

Sl. No	PARTICULARS	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
<b>1</b>	<b>Bank Balances</b>				
<b>1.1</b>	<b>Foreign Contributions</b>				
1.1.1	Foreign Contribution Designated S.B. A/c No. 40106099739 (SBI)	38,166,870.47		24,902,417.78	
1.1.2	Foreign Contribution Utilization SB A/c No. 304002010040777 (UBI)	450,284.00		1,131,916.50	
1.1.3	Foreign Contribution Utilization S.B. A/c No. 922010062210377 (Axis Bank)	858,285.60		2,683,518.20	
1.1.4	Foreign Contribution Utilization CA No. 304001011035900 (UBI)	202,068.66		482,047.35	
1.1.5	Foreign Contribution Utilization SB A/c No. 695002010007454 (UBI)	909.00		885.00	
1.1.6	Foreign Contribution Utilization SB A/c No. 30400201195912 (UBI)	67,481.83		562,976.38	
1.1.7	Foreign Contribution Utilization SB A/c 50100230737181 (HDFC)	24,065.46		23,366.46	
1.1.8	Foreign Contribution Utilization SB A/c 923010030104054 (Axis)	5,583,873.00		-	
1.1.9	Foreign Contribution Utilization SB A/c 30400201196385 (UBI)	438,804.58		334,282.94	
		<b>45,802,642.69</b>		<b>30,121,410.61</b>	
<b>1.2</b>	<b>Local Contributions</b>				
1.2.1	Local Contribution SB A/c No. 304002010040773	881,019.60		805,929.84	
1.2.2	With Axis Bank S.B. A/c No. 922010063348220	51,756.00		50,310.00	
1.2.3	With Axis Bank SB A/c No. 92201061072097	269,007.66		-	
1.2.4	Local Contribution SB A/c No. 488402010132245	140,492.60		158,251.84	
		<b>1,342,275.86</b>	<b>47,144,918.46</b>	<b>1,014,491.68</b>	<b>31,135,962.29</b>
<b>2</b>	<b>Cash Balances</b>				
2.1	Foreign Contribution Main Account	290.15		6,000.15	
2.2	Local Contribution Account	14,041.00	14,331.15	20,613.00	26,613.15
<b>3</b>	<b>Imprest Balances with Projects</b>				
<b>3.1</b>	<b>Imprest Cash balances With Projects</b>				
3.1.1	Community Mobilization through Education, Training & Empowerment Program	25.00		-	
3.1.2	Inclusive Coaching & Skill Development Training Center	589.00		589.00	
	Inclusive Coaching & Skill Development Training	260.00		-	
3.1.3	Inclusive Development for the Children and Youngsters with Disability- Projects/Programs	8,087.00		16,851.00	
3.1.4	Inclusive Development for the Children and Youngsters with Disability- Projects/Programs	-		-	
3.1.5	I.D.C.Y.D. Welfare & Assistance Program for PWDs	21,157.00		21,194.00	
3.1.6	I.D.C.Y.D. Welfare & Assistance Program for PWDs	2,327.00		12,392.00	
3.1.7	Building community-based institutions for sustainable livelihood opportunities	12,520.00		4,735.00	
3.1.8	Promoting Inclusive Livelihood Opportunities Through Local Cooperative	3,854.00		16,653.00	
3.1.9	Early Identification & Early Intervention (EIEI)	18,163.00		-	
3.1.10	Computer Skills for Inclusive Employment	126.00		20.00	
3.1.11	Borewell Project - Hand Pump to the poor	-		-	
3.1.12	Post Covid-19 Pandemic Community Building Through Skill Development Programmes	403.00	67,511.00	-	72,414.00
<b>3.2</b>	<b>Advance with Projects</b>				
3.2.1	Payable in Projects (As Per List)	(1,248,630.00)		(12,259.00)	
3.2.2	Payable in Projects (Main FC)	(5,020.00)	(1,253,650.00)	-	(12,259.00)
<b>4</b>	<b>FDRs &amp; Mutual Fund Balances</b>				
4.1	Foreign Contribution Main Account	-		-	
4.2	Local Contribution Account	400,000.00	400,000.00	400,000.00	400,000.00
<b>5</b>	<b>Advances General Accounts</b>				
5.1	SGHs Advances	288,000.00		288,000.00	
5.2	Advances with Parties	-	288,000.00	-	288,000.00
<b>6</b>	<b>Payable General Accounts</b>				
6.1	Receivables	(71,750.00)		(259,880.00)	
6.2	Sundry Creditor (TDS Payable)	-	(71,750.00)	-	(259,880.00)
6.3	Accrued interest	-	18,961.00	-	16,150.00
	<b>TOTAL</b>		<b>46,608,321.61</b>		<b>31,666,940.44</b>

As per our separate report of even date  
FOR S. TULI & Co  
CHARTERED ACCOUNTANTS

PLACE: LUCKNOW  
DATE: 25-09-2024



Chief Functionary  
Jan Vikas Samiti



P.K. UPPAL  
PARTNER  
M. No. 74231



1.4.4.1 RECEIVED TO & FRAMING PART OF BALANCE SHEET - DETAILS OF RESTRICTED EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2024

PURPOSE	OPENING BALANCE AS ON 01.04.2023	RECEIVED DURING THE YEAR					TOTAL RECEIVED DURING THE YEAR	STRAY AMOUNT CARRIED OVER	BTL/STAFF BTL	BALANCE AS ON 31.03.24
		RECEIVED DURING THE YEAR	RECEIVED BY OTHER SOURCES	SALE OF FIXED ASSETS	TRANSFER	INTEREST EARNED				
<b>C. CHILDREN CONTRIBUTION</b>										
<b>1. WELFARE/EMPOWERMENT OF WOMEN (SOCIAL)</b>										
1. Contracts Mobilization through Education, Training & Empowerment Program			7,396,220.00			7,396,220.00	1,420,044.00		1,381,191.00	
2. Self Care (14 Partners) Contract for Building Self Development Programmes			2,111,654.00			2,111,654.00	236,877.00		1,874,777.00	
3. Building Community Based Organisations for Sustainable livelihood opportunities	1,445,351.52		2,833,125.00			4,278,476.52	2,741,501.00		1,536,975.52	
4. Promoting Sustainable Livelihood Opportunities through Targeted Capacity Building	144,837.34		6,734,278.00			6,879,115.34	11,675,607.00		5,903,508.34	
<b>SUB-TOTAL Rs.</b>	<b>1,590,188.86</b>		<b>16,974,277.00</b>			<b>18,564,465.86</b>	<b>16,072,129.00</b>		<b>2,492,336.86</b>	
<b>2. JEWELLERY OF CHILDREN (SOCIAL)</b>										
1. Inclusive Clothing & Skill Development Training Centre (Waste Franchising)	47,423.00		483,183.00			530,606.00	664,341.00		83,243.00	
2. Community Learning Center			176,176.00			176,176.00	161,867.00		14,309.00	
3. Inclusive Clothing & Skill Development Training Centre - Construction project (PDD)	105,477.00					105,477.00	437,433.00	69,888.00	352,211.00	
<b>SUB-TOTAL Rs.</b>	<b>158,970.00</b>		<b>659,359.00</b>			<b>818,329.00</b>	<b>1,243,641.00</b>		<b>171,763.00</b>	
<b>3. GIRL CHILD DEVELOPMENT (SOCIAL)</b>										
1. Empowerment of Girl Child through Skill Training	51,297.00					51,297.00			51,297.00	
<b>SUB-TOTAL Rs.</b>	<b>51,297.00</b>					<b>51,297.00</b>			<b>51,297.00</b>	
<b>4. CARE OF PHYSICALLY &amp; MENTALLY CHALLENGED - (SOCIAL)</b>										
1. Inclusive Rehabilitation of HIV Affected People			13,441.00			13,441.00	113,911.00	232,788.00	36,567.00	
2. Early Identification & Early Intervention (EIEI)			12,701,101.00			12,701,101.00	23,231,414.00	2,282,638.00	7,965,849.00	
3. Inclusive Development for the Children and Teenagers with Disability Program (Project/Case Strategy)	14,111,812.00		92,471,023.00			1,06,582,835.00	42,786,779.61	56,722,211.10	24,866,223.51	
4. Inclusive Development for the Children and Teenagers with Disability Program (Project/Case Strategy)	1,471,148.28		2,219,676.00			3,690,824.28	1,531,003.00	1,923,822.53	1,767,321.75	
5. Mission of Transparency & Communication (MIVA)			191,993.00			191,993.00	1,120,568.00	1,120,568.00	391,126.00	
6. LDC New National Programme	221,129.00					221,129.00			22,506.00	
7. Inclusive Education Inclusive Economic Project (Project/Case)	61,000.00					61,000.00				
8. Day Care Centre and Rehabilitation Training (Joint Construction) Project (2011)	140,650.00					140,650.00	468,642.00		34,071.00	
9. Targeted Project (TPP)	24,021.00					24,021.00	2,680,530.00	880,312.00	1,754,649.00	
10. Community Skills For Inclusive Employment	183,780.00		2,688,550.00			2,872,330.00	24,000.00	719,270.00	1,607,570.00	
11. ICD 11 D - Welfare & Assistance Program for PWD	693,140.58					693,140.58	12,893.00	63,640.00	34,898,064.58	
<b>SUB-TOTAL Rs.</b>	<b>17,748,852.86</b>		<b>16,499,693.00</b>			<b>34,248,545.86</b>	<b>67,648,750.00</b>	<b>68,954,951.63</b>	<b>948,218.00</b>	
<b>5. DISASTER RELIEF &amp; RESPONSE (SOCIAL)</b>										
1. Disaster Relief Program - Shakti Mission			194,261.00			194,261.00	796,281.00	65,000.00	31,961.00	
2. Shakti Mission Program - Shakti Mission			177,552.00			177,552.00	1,137,132.00	1,137,132.00		
3. Shakti Mission Program - Shakti Mission			1,752,148.00			1,752,148.00	1,755,113.00	1,748,222.00	1,551.00	
<b>SUB-TOTAL Rs.</b>	<b>17,748,852.86</b>		<b>3,723,961.00</b>			<b>3,723,961.00</b>	<b>3,688,526.00</b>	<b>3,681,354.00</b>	<b>3,103.00</b>	
<b>TOTAL EAR-MARKED FUNDS - UNDISBURSED - FY</b>	<b>14,461,041.72</b>		<b>22,222,211.00</b>			<b>36,683,252.72</b>	<b>1,07,072,000.00</b>	<b>1,07,072,000.00</b>	<b>42,222,211.72</b>	
<b>D. GIRL CHILD CONTRIBUTION</b>										
1. Mission Project - Educational Fund For Girl Children	43,512.48					43,512.48	2,781.00	3,781.00	47,293.48	
2. NARAD SHI Karamam Project	114,484.00					114,484.00			114,484.00	
3. NARAD S. Karamam - Distribution of SHK	445,751.00					445,751.00			445,751.00	
4. NARAD SHI Karamam Project	170,121.00					170,121.00			170,121.00	
5. NARAD SHI Karamam Project	11,882.00					11,882.00	1,000.00	66,100.00	89,064.00	
6. NARAD SHI Karamam Project	171,347.00		170,121.00			341,468.00	225,612.00		1,137,541.00	
7. NARAD SHI Karamam Project			144,474.00			144,474.00	144,474.00	115,287.00	127,851.00	
8. NARAD SHI Karamam Project	22,240.00					22,240.00			22,240.00	
9. Community Skills for Inclusive Employment project	447,917.00		131,510.00			579,427.00	155,230.00		424,197.00	
10. Inclusive Livelihood through Community Mobilization project	7,000.00		806,240.00			813,240.00	813,240.00	751,476.00	61,764.00	
11. Training on Skill Rehabilitation	864,214.00		31,500.00			895,714.00	191,181.00		704,533.00	
12. Training on Skill Rehabilitation	1,711,172.00		154,381.00			1,865,553.00	2,866,020.00	470,654.00	1,394,909.00	
13. CCRS Training Program			168,200.00			168,200.00	8,000.00		1,68,200.00	
14. PWD Empowerment Program	14,874.00		1,300.00			16,174.00			16,174.00	
15. Community Relief Campaign	1,776,823.82		1,814,644.00			3,591,467.82	1,771,880.00	1,764,751.00	1,826,716.82	
<b>TOTAL EAR-MARKED FUNDS - UNDISBURSED - FY</b>	<b>22,222,211.72</b>		<b>31,851,173.00</b>			<b>54,073,384.72</b>	<b>1,07,072,000.00</b>	<b>1,07,072,000.00</b>	<b>42,222,211.72</b>	
<b>E. GENERAL FUNDS FOR THE YEAR ENDING 31.03.24</b>										
1. Village Contribution Account	6,122,411.78		847,891.44			6,970,303.22	11,000.00	879,217.00	7,849,520.22	
2. Village Contribution Account	617,100.00		705,714.44			1,322,814.44	45,500.00	548,800.00	874,514.44	
3. Village Contribution Account	4,797,824.84		1,899,437.00			6,697,261.84	1,200,000.00	878,017.00	7,975,278.84	
<b>TOTAL GENERAL FUNDS</b>	<b>11,537,336.66</b>		<b>2,453,042.88</b>			<b>13,990,379.54</b>	<b>12,245,000.00</b>	<b>14,261,134.00</b>	<b>13,699,313.46</b>	
<b>TOTAL EAR-MARKED FUNDS - UNDISBURSED - FY</b>	<b>25,998,378.38</b>		<b>24,675,253.88</b>			<b>50,673,632.42</b>	<b>1,19,317,000.00</b>	<b>1,21,333,134.00</b>	<b>55,918,525.18</b>	

PLACE LOCKDOWN  
DATE: 21.04.2024



*[Handwritten Signature]*  
Sd/-  
Chartered Accountant



CHARTERED ACCOUNTANTS  
S. TULI & CO.  
78, UPPA,  
VISHWANATH  
LUCKNOW

## JAN VIKAS SAMITI

PROVINCIAL ATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

SCHEDULE 06 - SPECIFIC/EAR-MARKED FUNDS (PROJECT GRANTS) RECEIPTS			
DISCRPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)
<b>(I) Foreign Contributions</b>			
<b>For Welfare/Empowerment Of Women</b>			
Building community-based institutions for sustainable livelihood opportunities	2,813,335.00		3,490,656.60
Promoting Inclusive Livelihood Opportunities Through Grassroot Community Mobilization -MISSIO	-		492,564.00
Promoting Inclusive Livelihood Opportunities Through Local Cooperative	6,754,278.00		7,548,757.00
Community Mobilization through Education, Training & Empowerment Program	3,508,235.00		-
Post Covid-19 Pandemic Community Building Through Skill Development Programms	2,519,694.00	15,595,542.00	-
<b>For Welfare of Children</b>			
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	483,381.00		423,152.00
Community Learning Center	176,378.00		-
Inclusive Coaching & Skill Development Training Center , Construction project (FIDEI)	-	659,759.00	253,650.00
<b>For Welfare of Physically &amp; Mentally Challenged</b>			
LD.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds form implementation	-		2,389,003.76
Early Identification & Early Intervention (EIEI)	12,701,561.00	12,701,561.00	-
Medical Rehabilitation of HIV Affected People	313,915.00		-
Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	-		13,747,097.97
Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	62,471,032.65		25,196,415.75
Disability-Projects/Programs-Supported by Stichting Liliane Fonds	2,530,656.00		2,400,000.00
Means of Transportation & Communication (MIVA)	793,693.00		456,000.00
Computer Skills For Inclusive Employment (2542)	2,688,836.95	68,798,133.60	-
<b>For Disaster Relief &amp; Response: (Social)</b>			
Manipur Relief Program - Blanket Distribution	594,581.00		-
Manipur Emergency Response - Dry Ration kit distribution	1,157,532.00	1,752,113.00	-
<b>Total - Specific/Ear-Marked Funds- Foreign Contributions</b>		<b>99,507,108.60</b>	<b>56,397,297.08</b>
<b>(II) Indian Contribution</b>			
<b>Blossom Project - Educational Fund For Poor Children</b>			
Contribution From JVS(Bread) for Blossom	-		-
Contribution (Savings) From Children of Blossom	-		-
Bank Interest on project fund	5,312.00	5,312.00	9,895.00
<b>Prog. Income-NABARD</b>			
NABARD-LEDP Project	188,454.00		401,764.00
NABARD- E-Shakti Project-Digitalization of SHGs	-		85,083.00
DPR Programme	525,613.00		198,000.00
Computer Skills for inclusive Employment project	135,330.00		176,625.00
Inclusive Livelihood through Community Mobilisation project (Munio)	896,286.00		808,377.00
PWD Sponsorship Program	8,000.00		-
Tele-Rehabilitation Training	33,000.00		555,827.64
Celebration of Amrit Mahotsav	-		4,740.00
WELSPUN Project-Wel Savastya- Wel-Netrutva	-		1,209,284.00
Other Programs	159,181.93		-
CCRT Training Programs	468,200.00		-
Bank Interest	2,464.00	2,416,528.93	-
<b>Other Program Contribution</b>			
Contribution From Training Programs	-		416,430.90
<b>Total - Specific/Ear-Marked Funds- Indian Contributions</b>		<b>2,421,840.93</b>	<b>3,866,026.54</b>
<b>SUB: TOTAL</b>		<b>101,928,949.53</b>	<b>60,263,323.62</b>



SCHEDULE 07 - GENERAL CONTRIBUTIONS/DONATIONS RECEIPTS		
DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
<b>1. Foreign Contributions</b>		
General Contributions	187,499.40	1,963,316.04
Sale of Vehicle	11,000.00	-
<b>2. Indian Contribution</b>		300,001.00
Donation by Kind	-	-
Garese Center	83,000.00	-
Self Generated Income	82,720.00	-
Sale of Scrap	83,000.00	-
Contribution to Day Care Center Programs	-	17,490.00
Training on Vitamin A & Deworming	-	3,900.00
Mass Exp. Reimbursement	-	19,990.00
Contributions towards Manipur Emergency Relief	121,300.00	-
General Donation From Give India Foundation	2,426.00	14,483.00
Other General Donations & Contributions	330,868.40	477,238.80
<b>SUB: TOTAL</b>	<b>1,101,813.86</b>	<b>2,795,411.44</b>

SCHEDULE 08- BANK INTERESTS		
DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
Interest Foreign Contribution Account	179,976.00	101,717.37
Interest Foreign Contribution Account (Projects)	1,057,027.00	187,684.65
Interest Indian (local) Contribution Account	45,569.00	13,573.00
<b>SUB: TOTAL</b>	<b>1,282,572.00</b>	<b>306,975.00</b>

SCHEDULE 09 - OTHER RECEIPTS		
DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
<b>2. Indian Contribution</b>		8,423.00
Income Tax Refund	-	-
Sale of Motor Cycle (Vehicle)	-	-
Interest on Income Tax Refund	-	587.00
<b>SUB: TOTAL</b>	<b>-</b>	<b>9,010.00</b>

SCHEDULE 10 -SPECIFIC/EAR-MARKED FUNDS PAYMENTS		
DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
<b>1. Foreign Contribution Payments</b>		
<b>Welfare / Empowerment of Women</b>		
Community Mobilization through Education, Training & Empowerment Program (Manos)	1,620,646.00	-
Post Covid-19 Pandemic Community Building Through Skill Development Programmes	836,837.00	-
Community Mobilization for Safe Motherhood - Manos Uridas	-	2,306,596.45
Promoting Inclusive Livelihood Opportunities Through Grassroot Community Mobilization -MISSIO	2,250,805.29	2,025,262.65
Building Community Based inst. for Sustainable livelihood Opportunities (Manos)	6,745,394.36	7,217,952.06
<b>Rural Development</b>		746,402.00
Secured Hygienic & Healthful Living for Girls	-	-
Corona Relief Campaign Missio	61,397.00	18,436.00
Borewell Project	-	-
<b>Welfare of Children</b>		614,893.00
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	464,545.00	-
Community Learning Center	101,465.00	-
Inclusive Coaching & Skill Development Training Center, Construction project (FIDEI)	71,152.00	112,396.00
<b>Welfare Of Physically and Mentally Challenged</b>		2,412,141.27
I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds form implementation	524,979.00	-
Early Identification & Early Intervention (EIEI)	7,256,658.00	-
Capacity Building Project (Training/Workshop/ Livelihood Programs)	-	13,550.00
Medical Rehabilitation of HIV Affected People	255,748.00	-
Transportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA)	1,031,000.00	456,000.00



*[Handwritten Signature]*



Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	56,722,331.10		9,798,405.65	
Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	-		3,803,750.80	
Inclusive Development for the Children and Youngsters with Disability-Direct Child Assistance	1,923,825.55		425,682.29	
Inclusive Education Inclusive Society Project Project	-		1,597,719.00	
Telemedicine Project (1976)	-		288,500.00	
Computer Skills For Inclusive Employment	880,410.00	60,813,314.65	1,438,265.00	19,808,322.74
<b>Disaster Relief &amp; Response: (Social)</b>			461,097.00	
Covid-19 Support-Awareness And Vaccination	-		-	
Manipur Relief Program - Blanket Distribution	583,000.00		-	
Manipur Emergency Response - Dry Ration kit distribution	1,157,532.00	1,740,532.00	-	461,097.00
<b>Total - Specific/Ear-Marked Funds- Foreign Contribution Payments</b>		<b>82,487,725.30</b>		<b>35,737,049.17</b>
<b>2. Indian Contributions A/c Payments</b>				
<b>Jute Based Productes - NABARD</b>				
Administrative Cost	65,000.00		-	
Skill Mapping Identification of trainees	10,390.00		-	
Skill Upgradation Training	132,301.00		-	
Demo Unit Cost	59,960.00		-	
Boarding Charges	134,910.00		-	
Stipend for trainees	63,750.00		-	
Exposure Visit	16,825.00		-	
Purchase materials & Tools	33,131.00	516,287.00	-	
<b>Prog. Expenses-E-Shakti Project Digitalization of SHGs</b>				
Telephone /Data Pack Expenses	-		958.00	
E-Shakti -Digitalization of SHGs	-		1,821.00	
Training Cost E-Shakti	-		1,226.00	4,005.00
<b>Prog. Expenses -NABARD LEDP Project</b>				
Administrative Expenses	16,500.00		39,864.00	
Boarding Charges	-		135,564.00	
Mentoring Charges	-		90,000.00	
Skill Upgradation Training Programme for 30 Trainees	7,500.00		127,500.00	
Stipend for Trainees	22,500.00		35,250.00	
Refresher Training for Marketing Skills	19,610.00		-	
Purchase of RAW Material	-		139,118.00	
Workshop on Development Initiative By NABARD	-	66,110.00	-	567,296.00
<b>DPR Mushroom Training</b>				
Button Mushroom Training	-		462,460.00	
Dhinagri Mushrooms	-		93,667.00	
Capacity Building of Farmers & Other Charges	-		343,420.00	899,547.00
<b>Program Project Expense - MISSIO</b>				
Cluster Level Meeting for Promotion of IGA	187,098.00		209,228.00	
Grass Root Meetings of SHG for Form of Corp.	273,098.00		333,879.00	
Local Exposure Visit to Local IGA	30,095.00		17,420.00	
Training on Innovative Approach Towards Prod. Agri	-		11,460.00	
Training on Leadership for Core Team Members	-		19,110.00	
Women's Day Celebration	193,253.00		144,544.00	
Workshop on Understanding Rural Market	47,912.00	731,456.00	72,736.00	808,377.00
Expense Covid-19 Relief Campaign	-		-	150,751.00
Training on Tele Rehabilitation	-		-	1,209,284.00
WELSPUN Project-Welnetrutva	-		-	
<b>CCRT Training Program Expenses</b>				
Bank Charges	2,675.40		-	
Course Inspection fees	10,000.00		-	
Exposure Visits	4,175.00		-	
Printing and Stationery, Telephone exp.	2,308.00		-	
Salary to project Coordinator	257,750.00		-	
Students Reg. Fees	9,500.00		-	
Training Program Exp.	41,453.00	327,861.40	-	



<b>Other Program Expenses</b>				
Blanket Kit Distribution Expenses	60,500.00			
Community Library Expenses	920.00			
Emergency Relief Program	25,300.00			
Rural Emersion Programme Expenses	-	86,720.00	12,820.00	12,820.00
<b>SCHEDULE 05: other Program Payments:</b>				
Campaign to Educate the Poor Children	14,192.00		49,264.00	
Celebration of Days of Importance	20,960.00		1,375.00	
Contribution Towards Distribution of Warm Cloths	-		1,999.00	
Rice Distribution Expenses	-		18,420.00	
Orthosis Prosthesis Camp exp	570.00		-	
Educational Support to Children	565.00		-	
Samuhasat Expenses- Rural Livelihood for Women	-	36,287.00	35,265.00	106,323.00
<b>Gary Se Center Expenses</b>				
Honorarium to Consultant	170,000.00		-	
Launching Hamus Vani Program	5,450.00		-	
Setting up Garyse center - JVS	7,531.00	182,981.00	-	
<b>Payments</b>		<b>1,764,721.40</b>		<b>3,758,403.00</b>
<b>SUB-TOTAL</b>		<b>84,252,446.70</b>		<b>39,495,452.17</b>

**SCHEDULE 11 - OTHER ESTABLISHMENT/ AMIN, ETC. PAYMENTS**

DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)	
<b>1. Foreign Contribution Payments</b>			
Administrative Expenses	-	21,828.00	
Administrative Travel Expenses	-	17,838.00	
Charity & Donation	1,000.00	-	
Drinking Water for Poor	28,463.00	-	
Web Site Development and Maintenance	8,500.00	35,521.00	
Legal Expenses	300.00	-	
Bank Charges	37,868.77	16,332.46	
Computer & Maintenance	-	3,192.00	
Electrical Repair and Maintenance	34,743.00	5,180.00	
Electrical & Electricity Expenses	34,297.00	24,176.00	
Auditing fees and Charges	31,702.00	71,458.00	
Generator Running and Maintenance	10,325.00	2,388.00	
Printing and Stationary	5,417.00	10,262.00	
General Repair and Maintenance	452,126.00	106,295.00	
Honorarium Expenses	6,400.00	53,900.00	
Hospitality & Staff Welfare Expenses	25,972.00	34,108.00	
Professional Fees & Charges	85,271.00	24,000.00	
Telephone & Internet exp	1,075.00	5,841.00	
Travelling and Conveyance	3,000.00	49,985.00	
PF & ESI Expenses	134,687.00	274,318.00	
Vehicle Running & Maintenance	72,718.00	54,933.00	
Office Supplies	-	100.00	
RCI Registration Expenses	-	18,500.00	
Flood Relief Campaign	-	134,452.00	
Salary Expenses	446,323.00	608,413.00	1,573,020.46
<b>2. Indian Contribution Payments</b>			
Administrative Expenses	-	200.00	
Audit Fee & Professional Charges	162,626.00	38,056.00	
Fund Raising Exp	7,722.00	-	
Board Meeting Expense	3,480.00	8,538.00	
Garden Expenses	3,663.00	1,050.00	
Salary & Honorarium	8,770.00	28,768.00	
CCRT Course Expenses	-	292.00	
Bank Charges	1,477.75	5,136.63	
Electrical Repair and Maintenance	1,250.00	11,852.00	
Electricity Expenses	5,111.00	-	
Charity & Contribution Exp	12,500.00	-	
Food and Provision/ Mess Expenses	77,617.00	236,845.00	
Help to the Poor	-	5,500.00	
House Supplies, Toiletries, Outfit etc	1,967.00	54,146.00	
Legal Expenses	31,400.00	-	
News Awareness Creation	12,000.00	6,000.00	



Office Rent	24,000.00	-	-
Repair and Maintenance	16,203.00	149,592.00	-
Road Pay Commission	8,968.00	9,322.00	-
RCI Registration	40,000.00	30,000.00	-
Staff Welfare	640.00	17,324.00	-
Telephone, Postage, Stationery Exp	2,780.00	3,428.00	-
Trademark Registration	-	45,700.00	-
Vehicle Running & Maintenance	-	60.00	-
Travel & Conveyance Expenses	3,756.00	1,040.00	-
Travel & Transportation Expenses	-	1,764.00	654,633.63
<b>SUB: TOTAL</b>		<b>1,786,118.52</b>	<b>2,227,654.09</b>
<b>SCHEDULE 12 - CAPITAL EXPENSES</b>			
<b>1. Foreign Contribution</b>			
Land	2,719,469.00	-	-
Building (Training Center) Kerakat	85,500.00	-	-
Electrical Equipments	-	87,905.00	-
Furniture s & Fixtures	-	95,325.00	-
Motor Cycle & Vehicle	-	15,000.00	198,230.00
			<b>2,804,969.00</b>
<b>1.General Contribution</b>			
Building & Shed	318,788.00	-	-
Furniture & Fixture	10,000.00	66,550.00	-
Air Conditioner	-	130,000.00	-
Kitchen Essentials/ Equipments	-	12,297.00	-
Solar System	-	30,000.00	-
Water Purifier	-	25,100.00	-
App Development	-	17,980.00	281,927.00
			<b>328,788.00</b>
<b>SUB: TOTAL</b>		<b>3,133,757.00</b>	<b>480,157.00</b>

As per our separate report of even date  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS

PLACE: LUCKNOW  
DATE: 25-09-2024



*[Signature]*  
Chief Functionary  
Jan Vikas Samiti

*[Signature]*  
P.K. UPPAL  
PARTNER



**JAN VIKAS SAMITI**  
**PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA**

**CONSOLIDATED ACCOUNT**

**BANK RECONCILIATION STATEMENT AS ON 31-3-2024**

		Amount	Amount
<b>1 SBI S.B. A/C 40106099739 FCRA DESIGNATED ACCOUNT</b>			
Balance as per Bank Statement			38,166,870.47
Balance as per Books of Accounts			38,166,870.47
<b>Difference</b>			<b>Nil</b>
<b>2 UNION BANK OF INDIA (SB. A/c. No. 304002010040777) FCRA Designated</b>			
Balance as per Bank Statement			
	SB. A/c	52,466.00	
	FFD A/c	765,000.00	817,466.00
Less: Cheques issued but not yet cleared in the bank			
<b>Sl. No.</b>	<b>Date</b>	<b>Ch. No.</b>	<b>Amount</b>
	3/26/2024	0201899	119278.00
	3/30/2024	72013762	16671.00
	3/30/2024	72013763	5675.00
	3/30/2024	02101920	19000.00
	3/30/2024	72013764	61540.00
	3/30/2024	72013765	145018.00
<b>Adjusted Balance</b>			<b>367,182.00</b>
Balance as per Books of Accounts			
	SB. A/c	(314,716.00)	
	FFD A/c	765,000.00	450,284.00
<b>3 UNION BANK OF INDIA S.B. A/c No. 695002010007454 (utilization)</b>			
Balance as per Bank Statement			909.00
Balance as per Books of Accounts			909.00
<b>Difference</b>			<b>Nil</b>
<b>4 UNION BANK OF INDIA S.B. A/c No. 30400201195912 (utilization)</b>			
Balance as per Bank Statement			91,014.83
Less: Cheques issued but not yet cleared in the bank			
<b>Sl. No.</b>	<b>Date</b>	<b>Ch. No.</b>	<b>Amount</b>
	3/30/2024	2092376	10,653.00
	3/30/2024	2092378	6,000.00
	3/30/2024	2092377	2,000.00
	3/30/2024	2092375	4,880.00
<b>Adjusted Balance</b>			<b>23,533.00</b>
Balance as per Books of Accounts			67,481.83
<b>5 UNION BANK OF INDIA S.B. 30400201196385 (utilization)</b>			
Balance as per Bank Statement			504,917.58
Less: Cheques issued but not yet cleared in the bank			
<b>Sl. No.</b>	<b>Date</b>	<b>Ch. No.</b>	<b>Amount</b>
1	3/30/2024	72008648	8,000.00
2	3/30/2024	72008650	10,000.00
3	3/30/2024		27,200.00
4	3/30/2024	72008652	2,000.00
5	3/30/2024	72008651	18,913.00
<b>Adjusted Balance</b>			<b>66,113.00</b>
Balance as per Books of Accounts			
	SB. A/c		438,804.58



*[Handwritten Signature]*



<b>6 UNION BANK OF INDIA S.B 304001011035900 (utilization)</b>			
Balance as per Bank Statement			307,127.66
Less: Cheques issued but not yet cleared in the bank			
<b>Sl. No.</b>	<b>Date</b>	<b>Ch. No.</b>	<b>Amount</b>
1	3/26/2024	0	93,658.00
2	3/30/2024	2108794	2,078.00
5	3/30/2024	72008651	9,323.00
<b>Adjusted Balance</b>			<b>105,059.00</b>
<b>Balance as per Books of Accounts</b>			
SB. A/c			202,068.66
<b>7 H.D.F.C S.B. A/C 50100230737181 (utilization)</b>			
Balance as per Bank Statement			24,065.46
Balance as per Books of Accounts			24,065.46
<b>Difference</b>			<b>Nil</b>
<b>8 AXIS BANK 923010030104054 (utilization)</b>			
Balance as per Bank Statement			5,700,655.00
Less: Cheques issued but not yet cleared in the bank			
<b>Sl. No.</b>	<b>Date</b>	<b>Ch. No.</b>	<b>Amount</b>
1/2/1900	3/30/2024	3663	12,000.00
	3/30/2024	3662	84,434.00
	4/3/30/2024	3665	16,560.00
	5/3/30/2024	3664	3,788.00
<b>Adjusted Balance</b>			<b>116,782.00</b>
<b>Balance as per Books of Accounts</b>			
SB. A/c			5,583,873.00
<b>9 AXIS BANK 922010062210377 (utilization)</b>			
Balance as per Bank Statement			868,285.60
Balance as per Books of Accounts			868,285.60
<b>Difference</b>			<b>Nil</b>
<b>10 UNION BANK OF INDIA 488402010132245 (IC)</b>			
Balance as per Bank Statement			269,007.66
Balance as per Books of Accounts			269,007.66
<b>Difference</b>			<b>Nil</b>
<b>11 UNION BANK OF INDIA 304002010040773 (IC)</b>			
Balance as per Bank Statement			881,019.60
Balance as per Books of Accounts			881,019.60
<b>Difference</b>			<b>Nil</b>
<b>12 AXIS BANK 922010063348220 (IC)</b>			
Balance as per Bank Statement			51,756.00
Balance as per Books of Accounts			51,756.00
<b>Difference</b>			<b>Nil</b>
<b>13 AXIS BANK 92201061072097 (IC)</b>			
Balance as per Bank Statement			140,492.60
Balance as per Books of Accounts			140,492.60
<b>Difference</b>			<b>Nil</b>

PLACE: LUCKNOW  
DATE: 25-09-2024

FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS



*[Signature]*  
Chief Functionary  
Jan Vikas Samiti



P.K. UPPAL  
PARTNER  
M. No. 74231



## 2. GENERAL EXPLANATORY NOTES

### 2.1 Notes/ Statement on the objectives and activities

Jan Vikas Samiti (JVS) is committed to building an inclusive society rooted in the values of equality, justice, and brotherhood. Our primary mission is to empower the most vulnerable and marginalized groups, with a special focus on women, children, and people with disabilities. In doing so, we seek to promote the overall development and well-being of our community.

At the core of JVS's efforts is the establishment of community-based organizations and self-reliant groups. Through these initiatives, we aspire to bring about meaningful structural changes in society, with a particular emphasis on advancing the well-being and rights of women, children, Dalits, and persons with disabilities. Our commitment to this cause is driven by a vision of a more equitable and harmonious society for all.

#### **Vision**

To build a just inclusive humane society based on the values of Equality, Justice, Freedom and brotherhood.

#### **Mission**

Empowerment of the marginalized people of the society, especially the Dalits, Women, Children and persons with disabilities through a process of awareness, organization for collective actions and advocacy for raising Socio- Political, Educational, Economic, Health Status and Promotion of Environment.

#### **Descriptions on the Program/Projects**

**A) Women's Welfare and Empowerment:** Our initiatives in this thematic area are centered on empowering women through the creation of self-reliant groups and community-based organizations. These entities provide a platform for women to come together, share resources, and collaborate on projects that enhance their social and economic well-being. By fostering collective action, we help women build the foundation for sustainable development, enabling them to address their own challenges and improve their livelihoods. These groups not only promote mutual support but also encourage women to take an active role in their communities and in decision-making processes that affect their lives.

To further enhance women's empowerment, we offer targeted livelihood training designed to build entrepreneurial skills. These training programs equip women with the knowledge and expertise to start and manage small businesses in areas such as handicrafts, food processing, tailoring, household items and agriculture etc. Alongside these efforts, we also help establish community-based financial institutions that promote easy access to loans and credit facilities ensuring economic self-sufficiency. These institutions provide women with access to savings groups, micro-financing, and cooperatives, creating opportunities for them to generate income and sustain their businesses.

**B) Welfare of Children:** Welfare of Children: Our child welfare programs focus on promoting healthcare, public health, and education. We provide inclusive coaching to help children from marginalized communities access quality education and improve their academic skills. We also prioritize health and nutrition, offering regular health check-ups, nutritional support, and awareness programs to ensure their physical well-being. In addition, we work on social inclusion by raising awareness about children's rights and ensuring that all children, including those with disabilities, are fully integrated into the community.

**d) Rural Development:** Our rural development programs aim to raise awareness in communities through mass media, street plays, and puppet shows to teach people about health, hygiene, and government schemes. We also provide health services, including eye care and safe drinking water to ensure clean water and better health in rural areas. We focus on improving hygiene and health for women and girls by teaching them about sanitation and providing support. We also offer medical help to the poor and needy, making healthcare more accessible in rural areas.



**e) Welfare of the Physically and Mentally Challenged:** Welfare of the Physically and Mentally Challenged: Our programs for the inclusive development of children and young people with disabilities focus on key areas such as education, health, livelihood, and social inclusion. We offer capacity-building initiatives that empower individuals with disabilities to gain independence and confidence. By creating an enabling environment, we ensure they have access to the resources and support needed for their overall development, both academically and socially.

We also provide Direct Child Assistance to improve their quality of life, including access to specialized healthcare, educational support, and mobility aids. To boost their economic independence, we implement skill development and vocational training programs, equipping them with practical skills that enhance their employment opportunities and overall economic status.

**F) Disaster Relief and Response:** Disaster Relief and Response: Our disaster relief programs provide emergency intervention during natural calamities, focusing on immediate needs such as immunization, nutritional support, and food supplements. We also offer essential relief services like temporary shelter, house hold essentials, clean water, and sanitation to affected communities.

## 2.2 Notes on Financial Statements

### 2.2.1 Significant Accounting Policies

#### a) Basis of accounting & Preparation of financial statements

The organization follows a cash basis accounting system, and all values in the financial statements are denominated in Indian rupees. These financial statements are diligently prepared in strict adherence to Jan Vikas Samiti's Financial Policies and procedures, as well as in accordance with the Generally Accepted Accounting Standards in India, incorporating the historical cost conventions. The format of these financial statements are prepared by JVS and has received the official approval of the governing board of Jan Vikas Samiti.

#### b) Reporting/ Financial period

The financial statements are prepared based on the fiscal year, commencing on the 1st of April and concluding on the 31st of March.

#### c) Fund Accounting

Jan Vikas Samiti's accounting practices closely adhere to the principles of fund accounting. Following these principles, resources are categorized for accounting and reporting purposes into two primary classifications: Ear-Marked funds (Restricted Funds) and General funds (Un-restricted funds).

#### d) Ear-Marked Funds/Restricted Funds

Funds received for specific purposes are classified as earmarked funds, with separate accounting records maintained for each fund. These earmarked funds are categorized under restricted fund receipts, and the expenses incurred from these funds are reflected in the financial statements as funds utilized.

#### e) Genral Funds/ Un-Restricted Funds

Funds received for ongoing operations without specific restrictions are categorized as General/Unrestricted Funds. These funds provide flexibility, allowing the organization to allocate resources where needed for day-to-day activities and programs in accordance with the aims and objectives of the organisation.



**f) Recognition of Foreign Currencies:**

Foreign currency transactions are recognized through the designated bank account at the State Bank of India, Main Branch, New Delhi, with account number 40106099739, authorized under the Foreign Contribution Regulation Act of 2010. In our financial statements, foreign currency transactions are recorded using the exchange rate prevailing on the date of the transaction, with amounts converted into Indian Rupees.

**g) Expenses on organizational Objectives:**

Expenditures are systematically categorized to align with the specific organizational objectives, ensuring transparency and accountability. These categories encompass a range of focus areas, including welfare and empowerment of women, welfare of children, rural development, welfare of physically and mentally challenged individuals, and disaster relief and response efforts. This approach enables us to efficiently allocate resources and communicate our commitment to these critical organizational objectives.

**h) Legal/Statutory Compliances:**

The financial statements are meticulously prepared in strict accordance with the norms and conditions stipulated under the Income Tax Act of 1961 and the Foreign Contribution (Regulation) Act of 2010.

**i) Income Taxes:**

The organization is eligible for tax exemption under Section 12A of the Income Tax Act of 1961, confirming its status as a charitable entity. It holds a unique registration number, AAATJ3375ME20022, validating its eligibility for this tax exemption. Additionally, the organization is registered under Section 80G of the Income Tax Act, with URN AAATJ3375MF20079, which allows donors to avail tax deductions on their contributions.

**j) Budgetary control:**

Comprehensive budget breakdowns, aligned with specific programs and in accordance with the norms set by donor agencies, are meticulously maintained to support effective financial management decisions. These detailed budgets offer a clear and structured overview of how financial resources are allocated, ensuring transparency, accountability, and efficient use of funds to meet program objectives and donor requirements. Each project's funds and their utilization are tracked according to the approved budget for that specific program.

**k) Fixed Assets:**

Fixed assets are recorded in the financial statement at historical cost less depreciation.

**l) Depreciation:**

Depreciation on fixed assets has been computed using the written-down method, in accordance with the depreciation rates prescribed by the Income Tax Act of 1961. This approach ensures that the accounting for asset depreciation aligns with the legal and regulatory framework set forth in the Act.

**m) Contingent Liabilities:**

No contingent liabilities for the year have come into the notice of the management.

**n) Bank Reconciliation Statement**

All bank accounts held by the organization have been fully reconciled at the end of the reporting period. This process involved matching internal records with bank statements, resolving any discrepancies, and ensuring that all transactions were accurately recorded.

**o) Cash In-Hand and cash at Bank (Balance Confirmation)**

The total cash in hand is Rs. 14,331.15. The Cash at bank is Rs. 4,71,44,918.46 and an Imprest Balance with projects Rs. 67,511.00, FDR of Rs. 4,00,000.00 and Advances Rs. 2,88,000.00 as on 31st March 2024.



*[Handwritten Signature]*



### 2.2.2 Accounting principles to financial Statement

#### a) General

The result of income and expenditure account is defined as the difference between the funds received and funds utilized during the year.

#### b) Income from General donations

Income from general donations consists of contributions from individuals and institutions without any designated or specific purpose. These funds are used to support the broader goals of Jan Vikas Samiti, providing flexibility to address various needs and initiatives that align with the organization's mission and objectives.

#### c) Income from Bank and FDR Interest

Income from bank and FDR interest includes earnings from funds placed in Flexi Fixed Deposits (FFDs), interest accrued on income tax deducted at source (TDS) from interest income, and returns from interest-bearing savings bank accounts. Jan Vikas Samiti does not invest in shares, bonds, or mutual funds exposed to market risks, reflecting a conservative financial strategy focused on minimizing exposure to market volatility and uncertainties.

#### d) Management and Administrative Expenditures

Management and administrative expenditures include costs related to general administrative functions, operational expenses, and fund management. These expenses are essential for the smooth and efficient execution of Jan Vikas Samiti's mission, ensuring that resources are properly allocated to support the organization's overall functioning and objectives. The administrative expenses are maintained within the limits set under the Foreign Contribution Regulation Act (FCRA) 2010 and the Income Tax Act, ensuring compliance with all regulatory guidelines.

#### e) Conflict of Interest Declaration

No material transactions involving a conflict of interest between a Board or staff member and the organization have been identified. All transactions and financial activities have been conducted with transparency, ensuring that no personal interests have compromised the integrity of the organization's operations or decision-making.

#### f) Loans and Borrowings

The organization has not taken any loans or borrowed funds. There are no outstanding debts or financial obligations, ensuring the organization operates without any borrowed money.

### 3. Others

Previous years figures have been suitably regrouped/Rearranged wherever considered necessary



**3. INDEPENDENT AUDITOR'S REPORT****S. TULI & Co.****CHARTERED ACCOUNTANTS**8-HALWASIA COURT, HAZARATGANJ,  
LUCKNOW, 226001 (UP)

Telefax Off. 0522-4011580/3012235/2231453

Mob. 09839014345, 9336256000, 9839016150

To  
The Governing Members  
Jan Vikas Samiti  
Provincialate, Christnagar P.O.,  
Varanasi, 221 003, (U.P.), India

**Independent Auditors' Report****Report on Financial Statements**

We have audited the accompanying financial statements of Jan Vikas Samiti, Varanasi, which comprise the consolidated Receipts & Payments, Income & Expenditure Account, and Balance Sheet as of 31st March 2024 including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

**Management's Responsibility for the Financial Statements**

The Management of the organization is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Indian Generally Accepted Accounting Principles and standards including the accounting standards prescribed by the Institute of Chartered Accountants of India. This responsibility also includes designing, implementing, and maintaining adequate accounting standards and exercising internal control according to the provisions of the Act for safeguarding the assets of the society and for preventing and detecting frauds and other irregularities for the purpose of true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. The management is also responsible for overseeing the Society's financial reporting process.

**Auditor's Responsibility**

Our audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organizational preparation and true and fair presentation of the financial statements in order to design procedures that are appropriate in the circumstances. Our audit also includes evaluating the appropriateness of accounting policies and internal control systems used and the reasonableness of accounting estimates related to disclosure made by the management.

We evaluate the overall presentation, structure, and content of the financial statement, including the disclosures and whether the financial statement represents the underlying transactions and the events in a manner that achieves fair presentation.



We communicate with those charged with responsibilities for governance in the organization, about the matters such as the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control systems of the organization.

### Opinion

We believe that the evidence we have obtained while our audit is sufficient and appropriate to provide a basis for our audit opinion as below;

In our opinion, proper books of accounts have been kept by society as far as appears from our examination of the books of accounts. The financial statements dealt with in this report are in accordance with the presented books of accounts. In our opinion and to the best of our knowledge on the basis of necessary explanations given to us for the purpose of Audit, the financial statements give a true and fair view in the manner required and in accordance with the accounting standards and principles generally accepted in India.

- a. In the case of Balance Sheet of the State of Affairs of the Society as of 31st March 2024; and
- b. In the case of the Income & Expenditure Account, the deficit for the year ended on that date.

PLACE: LUCKNOW  
DATE : 25-09-2024

FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS  
FRN. NO. 000438C

  
P.K. UPPAL  
PARTNER  
M. No. 74231



## 4. MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

Sl. No.	Frame Work	Minimum Points to be covered on the status of the Organization in Management Letter	Auditor's Remark
1	Planning and Budgeting System	1 Approved Budget is used for the Reporting and Monitoring	Yes, each project has an approved budget, and expenditures are in adherence to the budgetary provisions.
		2 Finance Department hold a copy of the budgets. In case of modification of budget whether necessary approvals are obtained.	The Finance Department maintains copies of the budgets for each program, and any modifications made have been properly approved and documented.
2	Accounting System	1 Accounting system	Accounts are maintained using Tally Prime, which ensures proper classification of expenses for accurate reporting and analysis.
		2 Separate books of accounts are maintained for each earmarked funds	Yes
		3 Chart of accounts	Maintained for each projects and programs separately
		4 Following Fund Accounting	Yes, separate books of account are diligently maintained for each earmarked project or program fund.
		5 Maintaining Financial Records with quality supporting documentation	Necessary and relevant supporting documents, such as bills, vouchers, reports, photographs, and beneficiary lists (where applicable), are maintained for each transaction.
		6 Authorisation Procedures and Practices are in Place	Yes, this is done in accordance with the organization's finance manual.
3	Controls, Checks and Balances	1 Cash Control	Petty cash registers are maintained, and various checks and balances are in place to ensure effective and proper cash control. No cash payments have been found in violation of the relevant provisions under the FCRA or the Income Tax Act.
		2 Bank Control	Adequate systems and practices are in place to ensure that proper banking procedures are consistently followed.
		3 Bank Reconciliations	Periodic bank reconciliations are conducted for all bank accounts, ensuring accuracy and transparency.
		4 Fixed assets Control	Yes, fixed asset registers are maintained, including key details such as serial numbers, asset descriptions, depreciation methods, and other relevant information to effectively manage and track our fixed assets. Periodic physical verification of fixed assets is also conducted by management to ensure their safeguarding.
		5 Procurement Procedures and Purchase Control	Yes, procurement procedures are followed in accordance with the organization's procurement manual. Bid analysis and cost comparisons are conducted before any purchase, within the limits set by the policy.
4	Reporting	1 Budget Comparison Report and analysis of reasons of Variance.	A proper system is in place for regularly conducting timely comparisons between budgets and expenses, ensuring fiscal accountability and prudent financial management of both the project and the overall organization's budget.
		2 Obtaining Prior approvals for variance exceeding prescribed percentage on modification in activity or change of activities in the projects	Necessary prior permissions are obtained from donor agencies whenever modifications are required, ensuring compliance with project agreements and guidelines.
		3 Reporting is done in accordance with the budget items and in the given format.	Yes, reporting is done in accordance with the formats provided by the respective donor agencies.
		4 Interest apportionment on donor funds	followed as required
		5 Variation and deviation of usage of funds as per the budget	Modifications are carried out with prior permission from the respective donor agencies



5	Financial Monitoring	1	Levels and Persons involved in Monitoring	Executive Directors, Management, Departmental Heads
		2	Segregation of duties and responsibilities included in the financial monitoring	The Finance Department has a well-established system for the segregation of duties and responsibilities, in line with the financial monitoring and verification procedures outlined in the organization's financial manual.
		3	Systems and Procedures involved in Monitoring	Maintained and followed as described in the finance manual of the organization.
6	Legal Compliance	1	Compliance of FCRA	Yes
		2	Compliance of Income Tax Act	Yes
		3	Compliance of Societies Act	Yes
		4	Compliance of Social Security Schemes	Yes
7	Governance	1	Minutes of Governing Body meetings	Maintained
		2	Quorum for the Meetings	Maintained
		3	Frequency and Agenda of the Meetings	The organization conducts the required number of meetings, ensuring proper notice and agenda are circulated among the members. Specifically, the governing board meets twice a year, and the Annual General Body meeting is held once a year.
8	Finance Staff	1	Skills of the Staff	Qualified
		2	Qualification of Finance	Relevant
		3	Experience	Relevant
		4	Job Responsibilities	Preparation & Finalization of the Financial Statements
		5	Supervising Capability in Managing of Budget	Adequate
		6	Reporting and Monitoring Capability on financial aspects of the projects/programs.	Adequate
9	Management's Response and Action Plan of Recommendations	1	Has management considered the recommendations made by the auditors during the last financial year, and have actions been taken to implement improvements?	Yes, management has reviewed the auditors' recommendations from the previous financial year and has taken appropriate steps to address them.

FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS

P.K. UPPAL  
PARTNER  
M. No. 74231

PLACE: LUCKNOW  
DATE: 25-09-2024

